FOR OHF USE

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2000
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2000)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0026765

Facility Name: Burgin Manor of Olney, Inc

Address: 928 East Scott (Number) Olney (City) 62450 (Zip Code)

County: Richland

Telephone Number: (618) 395-1000 **Fax #** (618) 392-2150

IDPA ID Number: 37-1116643001

Date of Initial License for Current Owners: 4/20/82

Type of Ownership:

	VOLUNTARY,NON-PROFIT	x	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		x	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Ken Marx **Telephone Number:** (314) 231-5544

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 11/1/99 to 10/31/00 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) _____
(Title) _____

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title) Baird, Kurtz & Dobson, CPAs
(Firm Name & Address) 501 N. Broadway, Suite 600 St. Louis, MO 63102
(Telephone) (314) 231-5544 Fax # (314) 231-9731

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds 8/01/00

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	166	Skilled (SNF)	153	57,922	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	166	TOTALS	153	57,922	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	30,044	19,818	780	50,642	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	30,044	19,818	780	50,642	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.43%

D. How many bed-hold days during this year were paid by Public Aid? 503 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES [ ] NO [x]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES [ ] NO [x]

I. On what date did you start providing long term care at this location?

Date started 04/20/82

J. Was the facility purchased or leased after January 1, 1978?

YES [x] Date 4/20/82 NO [ ]

K. Was the facility certified for Medicare during the reporting year?

YES [x] NO [ ] If YES, enter number of beds certified 16 and days of care provided 780

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [ ] NO [x]

Tax Year: 12/31/00 Fiscal Year: 10/31/00

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	273,285	16,976	12,434	302,695	5,868	308,563		308,563			1
2	Food Purchase		236,898		236,898	(22,138)	214,760	(86)	214,674			2
3	Housekeeping	121,241	21,343		142,584		142,584		142,584			3
4	Laundry	77,409	8,712	3,225	89,346		89,346		89,346			4
5	Heat and Other Utilities			89,684	89,684		89,684	62	89,746			5
6	Maintenance	52,085	10,150	83,637	145,872		145,872	953	146,825			6
7	Other (specify):*											7
8	**TOTAL General Services**	524,020	294,079	188,980	1,007,079	(16,270)	990,809	929	991,738			8
	B. Health Care and Programs											
9	Medical Director			5,500	5,500		5,500		5,500			9
10	Nursing and Medical Records	1,502,955	91,860	15,271	1,610,086	5,868	1,615,954		1,615,954			10
10a	Therapy	6,008	5,602	139,925	151,535		151,535		151,535			10a
11	Activities	57,243	5,149	6,369	68,761		68,761		68,761			11
12	Social Services	71,479	594	3,169	75,242		75,242		75,242			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,637,685	103,205	170,234	1,911,124	5,868	1,916,992		1,916,992			16
	C. General Administration											
17	Administrative	107,852		210,460	318,312		318,312	(25,778)	292,534			17
18	Directors Fees											18
19	Professional Services			44,543	44,543		44,543	2,561	47,104			19
20	Dues, Fees, Subscriptions & Promotions			13,453	13,453		13,453	(885)	12,568			20
21	Clerical & General Office Expenses	85,856	14,090	51,301	151,247	1,959	153,206	6,165	159,371			21
22	Employee Benefits & Payroll Taxes			362,813	362,813	22,138	384,951	12,264	397,215			22
23	Inservice Training & Education			1,090	1,090		1,090		1,090			23
24	Travel and Seminar			3,390	3,390		3,390		3,390			24
25	Other Admin. Staff Transportation			8,691	8,691		8,691		8,691			25
26	Insurance-Prop.Liab.Malpractice			51,259	51,259		51,259		51,259			26
27	Other (specify):*											27
28	**TOTAL General Administration**	193,708	14,090	747,000	954,798	24,097	978,895	(5,673)	973,222			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,355,413	411,374	1,106,214	3,873,001	13,695	3,886,696	(4,744)	3,881,952			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Burgin Manor of Olney, Inc #0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			147,859	147,859		147,859	48,516	196,375			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			189,286	189,286		189,286	927	190,213			32
33	Real Estate Taxes			78,409	78,409		78,409		78,409			33
34	Rent-Facility & Grounds							4,234	4,234			34
35	Rent-Equipment & Vehicles			7,550	7,550		7,550		7,550			35
36	Other (specify):*											36
37	**TOTAL Ownership**			423,104	423,104		423,104	53,677	476,781			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		5,859		5,859	5,868	11,727		11,727			39
40	Barber and Beauty Shops			19,214	19,214		19,214		19,214			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			86,884	86,884		86,884		86,884			42
43	Other (specify):* **Non allowable cost**			135,804	135,804	(19,563)	116,241	(115,932)	309			43
44	**TOTAL Special Cost Centers**		5,859	241,902	247,761	(13,695)	234,066	(115,932)	118,134			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,355,413	417,233	1,771,220	4,543,866		4,543,866	(66,999)	4,476,867			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(2,782)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	47,584	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,758)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(48,072)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(68,961)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (75,989)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	8,990		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 8,990		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (66,999)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Burgin Manor of Olney, Inc

ID# 0026765

Report Period Beginning: 11/1/99

Ending: 10/31/00

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Lobbying Expenses	$ (1,081)	20	1
2				2
3				3
4	Offset interest income	(5,031)	32	4
5	Offset vending machine income	(5,235)	43	5
6	Offset telephone income	(1,443)	21	6
7	Offset visitor meal income	(86)	2	7
8	Offset non-allowable cost			8
9	Newscoop	(6,273)	43	9
10	Transfer insurance	(32,019)	43	10
11	Public Relations	(9,398)	43	11
12	Golden Friendship	(2,055)	43	12
13	Resident/Family Relations	(2,740)	43	13
14				14
15	Corporate Taxes	(3,522)	43	15
16	Marketing Supplies	(8)	43	16
17	Other marketing expense	(70)	43	17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
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36				36
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38				38
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71				71
72				72
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74				74
75				75
76				76
77				77
78				78
79				79
80				80
81				81
82				82
83				83
84				84
85				85
86				86
87				87
88				88
89				89
90	**Total**	(68,961)		90

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(86)	0	0	0	0	0	0	0	0	0	0	(86)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	62	0	0	0	0	0	0	0	0	0	62	5
6	Maintenance	0	953	0	0	0	0	0	0	0	0	0	953	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(86)	1,015	0	0	0	0	0	0	0	0	0	929	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	(25,778)	0	0	0	0	0	0	0	0	0	(25,778)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	2,561	0	0	0	0	0	0	0	0	0	2,561	19
20	Fees, Subscriptions & Promotions	(1,081)	196	0	0	0	0	0	0	0	0	0	(885)	20
21	Clerical & General Office Expenses	(1,443)	7,608	0	0	0	0	0	0	0	0	0	6,165	21
22	Employee Benefits & Payroll Taxes	0	12,264	0	0	0	0	0	0	0	0	0	12,264	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(2,524)	(3,149)	0	0	0	0	0	0	0	0	0	(5,673)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(2,610)	(2,134)	0	0	0	0	0	0	0	0	0	(4,744)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 **Report Period Beginning:** 11/1/99 **Ending:** 10/31/00

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	47,584	932	0	0	0	0	0	0	0	0	0	48,516	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(5,031)	5,958	0	0	0	0	0	0	0	0	0	927	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	4,234	0	0	0	0	0	0	0	0	0	4,234	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	42,553	11,124	0	0	0	0	0	0	0	0	0	53,677	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(115,932)	0	0	0	0	0	0	0	0	0	0	(115,932)	43
44	**TOTAL Special Cost Centers**	(115,932)	0	0	0	0	0	0	0	0	0	0	(115,932)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(75,989)	8,990	0	0	0	0	0	0	0	0	0	(66,999)	45

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Jerold Axelbaum	50	Burgin Health System LLC	Columbia	Burgin Health		
Shirley Axelbaum	50	d/b/a The Williamsburg		Management, Inc.	University City, MO	Management Co.

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	17	Consulting Fees	$ 250,000	Burgin Health Management, Inc.	**	$	$ (250,000)	1
2	V	5	Heat and other utilities		Burgin Health Management, Inc.	**	62	62	2
3	V	6	Repairs and Maint.		Burgin Health Management, Inc.	**	953	953	3
4	V	19	Professional fees		Burgin Health Management, Inc.	**	2,561	2,561	4
5	V	20	Taxes and Licenses		Burgin Health Management, Inc.	**	196	196	5
6	V	21	Clerical Expense		Burgin Health Management, Inc.	**	7,608	7,608	6
7	V	22	Employee Benefits		Burgin Health Management, Inc.	**	12,264	12,264	7
8	V	24	Seminars and Travels		Burgin Health Management, Inc.	**			8
9	V	30	Depreciation		Burgin Health Management, Inc.	**	932	932	9
10	V	32	Interest		Burgin Health Management, Inc.	**	5,958	5,958	10
11	V	34	Rent		Burgin Health Management, Inc.	**	4,234	4,234	11
12	V	17	Salaries		Burgin Health Management, Inc.	**	224,222	224,222	12
13	V				** Owned 50% by Jerold Axelbaum				13
14	Total			$ 250,000			$ 258,990	$ * 8,990	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Jerold Axelbaum	President	Administrative	50.00	41,368	24	60.00	Wages	$ 59,222	17(1)	1
2	Shirley Axelbaum	Vice President	Supervisory	50.00		20	50.00	Wages	14,580	17(1)	2
3	Steve Axelbaum	Oper. Supervisor	Administrative	0.00		40	100.00	Wages	165,000	17(1)	3
4											4
5											5
6											6
7											7
8											8
9											9
10			*The Williamsburg (Columbia,MO)								10
11											11
12											12
13								TOTAL	$ 238,802		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [x] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Burgin Health Management
Street Address: 8220 Delmar
City / State / Zip Code: University City, MO
Phone Number: (314) 692-0777
Fax Number: (314) 692-0406

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Heat and other utilites	Census Days	86,510	2	$ 105	$	51,233	$ 62	1
2	6	Repair & Maintenance	Census Days	86,510	2	1,609		51,233	953	2
3	19	Professional Fees	Census Days	86,510	2	4,325		51,233	2,561	3
4	20	Taxes & licenses	Census Days	86,510	2	331		51,233	196	4
5	21	Clerical expense	Census Days	86,510	2	12,847		51,233	7,608	5
6	22	Employee Benefits	Census Days	86,510	2	5,470		51,233	3,239	6
7	24	Seminars & travel	Census Days	86,510	2	0		51,233	0	7
8	25	Auto Expense	Census Days	86,510	2	0		51,233	0	8
9	30	Depreciation	Census Days	86,510	2	1,573		51,233	932	9
10	32	Interest	Census Days	86,510	2	10,060		51,233	5,958	10
11	34	Rent	Census Days	86,510	2	7,150		51,233	4,234	11
12	17	Jerold Axelbaum - Wages	Census Days	86,510	2	100,000		51,233	59,222	12
13	17	Steve Axelbaum - wages	Direct						165,000	13
14	22	Payroll taxes	Direct						9,025	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 143,470	$		$ 258,990	25

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Union Planters Bank		x	Mortgage	$24,000.00	12/15/98	$ 2,564,250	$ 2,167,812	12/15/04	7.5000	$ 168,710	1
2	Illinois Community Bank		x	Telephone System	$723.00	04/07/99	35,041	25,412	03/07/04	9.4600	2,786	2
3	First National Bank in Olney		x	Vehicle	$784.00	3/01/00	37,830	35,162	3/01/05	8.7500	1,285	3
4	First National Bank in Olney		x	Renovations	$3,047.00	2/09/00	250,000	207,487	2/9/10	8.1000	4,969	4
5												5
	Working Capital											
6	Union Planters Bank		x	Operating	1000+interest	03/10/99	40,000	18,000	3/26/01	7.5000	1,723	6
7	First National Bank in Olney		x	line of credit	demand	12/9/99	250,020		12/9/00	1% over WSJ	8,043	7
8	Various Vendors		x	Accounts Payable						various	1,770	8
9	TOTAL Facility Related				$28,554.00		$ 3,177,141	$ 2,453,873			$ 189,286	9
	B. Non-Facility Related*											
10							Interest income offset				(5,031)	10
11							Management company allocation				5,958	11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ 927	14
15	TOTALS (line 9+line14)						$ 3,177,141	$ 2,453,873			$ 190,213	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 **Report Period Beginning:** 11/1/99 **Ending:** 10/31/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 1999 report.	$	92,537	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	109,017	2
3. Under or (over) accrual (line 2 minus line 1).	$	16,480	3
4. Real Estate Tax accrual used for 2000 report. (Detail and explain your calculation of this accrual on the lines below.)	$	61,929	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes used previously to calculate a payment rate. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	78,409	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1995	36,612	8
	1996	55,764	9
	1997	64,692	10
	1998	69,403	11
	1999	74,315	12

1999 Taxes paid 11/30/00=0
Accrual for 2000 Taxes =61929
Total accrual =61,929

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 1999	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 41,617 B. General Construction Type: Exterior Brick Frame Wood Number of Stories One

C. Does the Operating Entity? [x] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [x] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [x] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care	234,725	1982	$ 75,000	1
2					2
3	TOTALS	234,725		$ 75,000	3

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4			1982	1982	$ 1,510,000	$	15	$ 53,929	$ 53,929	$ 999,573	4
5			1996	1996	826,743	25,199	39	33,070	7,871	148,685	5
6											6
7											7
8											8
	Improvement Type**										
9	Land Improvements			1985	557		10	19	19	557	9
10	Land Improvements			1987	21,035		10			21,035	10
11	Land Improvements			1991	622	36	15	41	5	305	11
12	Landscaping			1992	1,112	66	15	74	8	871	12
13	Asphalt Repairs			1995	455	54	10	46	(9)	145	13
14	Courtyard improvements			1996	1,533	253	15	102	(151)	611	14
15	Additions			1983	35,819		10	3,582	3,582	33,133	15
16	Additions			1984	30,212		10	3,021	3,021	26,439	16
17	Additions			1985	14,744		10	1,474	1,474	12,162	17
18	Additions			1986	24,917		10	2,492	2,492	19,312	18
19	Additions			1987	16,810		10	1,681	1,681	12,190	19
20	Additions			1988	387		10	39	39	259	20
21	Additions			1989	10,163	666	10	1,016	350	6,351	21
22	Additions			1990	12,277	805	10	1,228	423	7,368	22
23	Additions			1991	28,943	919	31	934	15	13,235	23
24	Additions			1992	3,542	112	31	114	2	1,353	24
25	Additions			1993	51,504	1,573	Various	4,203	2,630	33,365	25
26	Additions			1994	36,243	1,715	Various	2,691	976	16,871	26
27	Additions			1994	4,406	34	Various	227	193	1,327	27
28	Additions			1995	7,326	73	Various	619	546	3,311	28
29	Additions			1996	87,605	15,330	Various	12,174	(3,156)	43,034	29
30	Landscaping			1997	2,287	217	15	152	(65)	705	30
31	Entrance drive			1997	8,461	1,348	15	564	(784)	2,327	31
32	Lighting			1997	739	201	7	106	(95)	291	32
33	Fire Alarm			1997	1,315	352	7	188	(164)	517	33
34	Sprinkler			1997	30,726	8,525	7	4,389	(4,136)	12,071	34
35	Soffit			1998	16,899	431	39	433	2	645	35
36	TOTAL (lines 4 thru 35)				$ 2,787,382	$ 57,909		$ 128,609	$ 70,700	$ 1,418,048	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Fencing			1998	15,209	1,921	15	1,014	(907)	1,520	9
10	Landscaping			1998	1,292	121	15	86	(35)	108	10
11	Parking Lot			1998	23,912	2,534	15	1,594	(940)	2,590	11
12	Lighting - West bldg			1998	1,085	48	39	28	(20)	50	12
13	Lighting - East Bldg			1998	701	64	39	18	(46)	42	13
14	Ceiling-East Hall			1998	1,670	84	39	43	(41)	71	14
15	Carpet			1998	498	146	39	13	(133)	97	15
16	Door Closers			1998	1,062	278	39	27	(251)	97	16
17	Lighting Improvements			1998	9,850	1,373	39	253	(1,120)	499	17
18	Carpet			1999	296	79	5	59	(20)	103	18
19	Hubl & Ratchet Cutter			1999	1,129		10	113	113	179	19
20	Carpet			1999	888	184	5	178	(6)	282	20
21	Sprinklers			1999	1,079		7	154	154	231	21
22	Sprinklers			1999	477		7	68	68	96	22
23	Electric Quick Serve			1999	435		10	44	44	66	23
24	Ceiling-West nurses station			1999	531	64	12	44	(20)	70	24
25	Ceiling-Aspen			1999	1,221	131	12	102	(29)	153	25
26	Breezeway soffit, facia, & gutters			1999	1,435	137	15	96	(41)	120	26
27	Sidewalks			1999	10,278	1,580	15	685	(895)	971	27
28	Driveway			1999	19,536	2,600	15	1,302	(1,298)	1,628	28
29	Gutter			1999	(220)		15	(15)	(15)	15	29
30	Soffit			1999	(1,215)	(30)	15	(81)	(51)	81	30
31	Tools			1999	(435)		10	(44)	(44)	44	31
32	Ratchet Cutter			1999	(1,129)		10	(113)	(113)	113	32
33	Dry Pendant Sprinklers			1999	(1,556)		7	(222)	(222)	222	33
34	Concrete Pad for Dumpster Site			2000	906	71	15	60	(11)	60	34
35	Lamps			2000	5,502	602	10	550	(52)	550	35
36	TOTAL (lines 4 thru 35)				$ 94,437	$ 11,987		$ 6,056	$ (5,931)	$ 10,058	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Electrical Fixtures			2000	3,761	475	10	376	(99)	376	9
10	Alarm System			2000	10,261	1,833	10	1,026	(807)	1,026	10
11	Overbed Tables			2000	5,670	552	15	378	(174)	567	11
12	4-Drawer Cabinets			2000	19,256	2,284	15	1,284	(1,000)	1,284	12
13	Drapes, Valances, Bedspreads			2000	23,184	5,907	5	4,637	(1,270)	4,637	13
14	Sidewalks			2000	14,236	3,230	8	1,780	(1,451)	1,780	14
15	Chairs			2000	11,939	2,474	10	1,194	(1,280)	1,194	15
16	Remodeling			2000	8,255	642	15	550	(92)	550	16
17	Corner Protectors & Kick Plates			2000	2,873	331	10	287	(44)	287	17
18	Painting			2000	11,260	3,437	5	2,252	(1,185)	2,252	18
19	Floor Tiling			2000	3,799	201	20	190	(11)	190	19
20	Wallpaper			2000	10,972	3,041	5	2,194	(847)	2,194	20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$ 125,466	$ 24,407		$ 16,148	$ (8,259)	$ 16,337	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
37	Purchased in Prior Years	$ 486,522	$ 34,899	$ 34,329	$ (570)	Various	$ 253,456	37
38	Current Year Purchases	20,615	2,537	1,417	(1,120)	Various	1,417	38
39	Fully Depreciated Assets	348,704					348,704	39
40	Allocated from management company			932	932			40
41	TOTALS	$ 855,841	$ 37,436	$ 36,678	$ (758)		$ 603,577	41

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
42	Residential Care	1992 Ford Ranger	1996	$ 3,780	$ 766	$ 756	$ (10)	5	$ 3,402	42
43	Administration	Lexus	1996	19,832	4,007	3,960	(47)		17,201	43
44	Facility Use	1993 Dodge Spirit	1997	3,000	700	600	(100)		2,100	44
45	Facility Use	2000 Ford 13 Passenger Van	2000	42,810	10,647	3,568	(7,079)	5	3,568	45
46	TOTALS			$ 69,422	$ 16,120	$ 8,884	$ (7,236)		$ 26,271	46

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
47	Total Historical Cost	(line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4)	$	4,007,548	47
48	Current Book Depreciation	(line 36,col.5 + line 41,col.2 + line 46,col.5)	$	147,859	48
49	Straight Line Depreciation	(line 36,col.7 + line 41,col.3 + line 46,col.6)	$	196,375	49 **
50	Adjustments	(line 36,col.8 + line 41,col.4 + line 46,col.7)	$	48,516	50
51	Accumulated Depreciation	(line 36,col.9 + line 41,col.6 + line 46,col.9)	$	2,074,290	51

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
52		$	$	$	52
53					53
54					54
55					55
56					56
57	TOTALS	$	$	$	57

G. Construction-in-Progress

	Description	Cost	
58		$	58
59			59
60			60
61		$	61

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2001	$
13.	/2002	$
14.	/2003	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO

16. Rental Amount for movable equipment: $ 7,550 Description: Dishwasher - 1879; IVAC Pump - 190; Oxygen Concentrato 4159
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17		N/A	$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   - [ ] YES
   - [x] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$ N/A			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	N/A

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4		5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$	1,572	$ 53,265	$ 5,259	1,572	$ 58,524	1
2	Licensed Speech and Language Development Therapist		hrs		797	28,427	0	797	28,427	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a(1),(2),(3)	288 hrs	6,008	1,095	57,824	343	1,383	64,175	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$ 6,008	3,464	$ 139,516	$ 5,602	3,752	$ 151,126	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 **Report Period Beginning:** 11/1/99 **Ending:** 10/31/00

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 10/31/00 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	356,951	356,951	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	17,677	17,677	6
7	Other Prepaid Expenses	28,443	28,443	7
8	Accounts Receivable (owners or related parties)	231,758	231,758	8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 634,829	$ 634,829	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	75,000	75,000	13
14	Buildings, at Historical Cost	3,007,284	3,007,284	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	925,263	925,263	16
17	Accumulated Depreciation (book methods)	(2,693,622)	(2,693,622)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,313,925	$ 1,313,925	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,948,754	$ 1,948,754	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 114,721	$ 114,721	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	286,062	286,062	29
30	Accrued Salaries Payable	80,767	80,767	30
31	Accrued Taxes Payable (excluding real estate taxes)	31,229	31,229	31
32	Accrued Real Estate Taxes(Sch.IX-B)	61,929	61,929	32
33	Accrued Interest Payable	7,761	7,761	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Other Current Liabilities	13,894	13,894	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 596,363	$ 596,363	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,070	2,070	39
40	Mortgage Payable	2,167,812	2,167,812	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 2,169,882	$ 2,169,882	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,766,245	$ 2,766,245	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (798,741)	$ (798,741)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,967,504	$ 1,967,504	48

***(See instructions.)**

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (904,057)	1
2	Restatements (describe):		2
3	Misc		3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (904,057)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	105,316	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 105,316	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (798,741)	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,391,857	1
2	Discounts and Allowances for all Levels	(88,822)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,303,035	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	196,738	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 196,738	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	17,055	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	2,783	15
16	Rental of Facility Space		16
17	Sale of Drugs	21,203	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	61,613	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 102,654	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	5,034	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 5,034	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See attached schedule	41,721	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 41,721	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,649,182	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,007,079	31
32	Health Care	1,911,124	32
33	General Administration	954,798	33
	B. Capital Expense		
34	Ownership	415,554	34
	C. Ancillary Expense		
35	Special Cost Centers	119,507	35
36	Provider Participation Fee	135,804	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,543,866	40
41	**Income before Income Taxes (line 30 minus line 40)****	105,316	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 105,316	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,990	2,211	$ 42,876	$ 19.39	1
2	Assistant Director of Nursing	1,891	2,099	38,863	18.52	2
3	Registered Nurses	22,569	24,069	339,629	14.11	3
4	Licensed Practical Nurses	12,604	13,283	164,851	12.41	4
5	Nurse Aides & Orderlies	103,323	107,812	860,096	7.98	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	707	314	6,008	19.13	8
9	Activity Director					9
10	Activity Assistants	15,296	15,776	148,262	9.40	10
11	Social Service Workers	4,248	4,344	37,101	8.54	11
12	Dietician					12
13	Food Service Supervisor	2,027	2,227	27,128	12.18	13
14	Head Cook	5,675	5,864	51,117	8.72	14
15	Cook Helpers/Assistants	28,452	29,156	195,039	6.69	15
16	Dishwashers					16
17	Maintenance Workers	4,373	4,710	52,085	11.06	17
18	Housekeepers	17,090	17,837	121,241	6.80	18
19	Laundry	10,934	11,405	77,409	6.79	19
20	Administrator	2,026	2,235	55,438	24.80	20
21	Assistant Administrator	1,911	2,106	27,906	13.25	21
22	Other Administrative	5,772	6,041	82,665	13.68	22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,715	2,881	27,699	9.61	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	243,603	254,370	$ 2,355,413 *	$ 9.26	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	200	$ 9,344	Line 1(3)	35
36	Medical Director	Monthly	5,500	Line 9(3)	36
37	Medical Records Consultant	Monthly	750	Line 10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,800	Line10(3)	39
40	Physical Therapy Consultant	10	410	Line 10a(3)	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	210	$ 17,804		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	N/A	$		50
51	Licensed Practical Nurses	N/A			51
52	Nurse Aides	N/A			52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Sue Burgin	Administrator	0	$ 55,438
Una Tarpley	Asst. Admin	0	27,906
Jerold Axelbaum	Administrative	50	5,985
Shirley Axelbaum	Administrative	50	15,093
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 104,422

B. Administrative - Other

Description	Amount
Management Fees (eliminated in column 7	$ 250,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 250,000
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Kapper & Kuenstler, Ltd	Accounting	$ 7,810
Cunningham Accounting	Accounting	2,906
Stone, Carlie & Co	Accounting	7,002
American Express Tax & Bus	Accounting	2,061
Baird, Kurtz, & Dobson	Accounting	7,487
Harold Jennings	CFO temp	7,472
Weber & Hahn	Legal	660
Croegaert, Clark &Hough	Legal	179
Rosenblum, Goldenhersch	Legal	5,860
Small, Parket & Blossom, Inc	401(k) Consultation	3,106
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 44,543

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 67,978
Unemployment Compensation Insurance	23,292
FICA Taxes	180,189
Employee Health Insurance	73,185
Employee Meals	15,569
Illinois Municipal Retirement Fund (IMRF)*	
Employee Morale	9,909
Other Employee Benefits	5,552
Employer 401(k) contribution	9,277
Management Company Allocation:	
Payrol Taxes	9,025
Employee Benefits	3,239
TOTAL (agree to Schedule V, line 22, col.8)	$ 397,215

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 200
Advertising: Employee Recruitment	2,237
Health Care Worker Background Check	
(Indicate # of checks performed 72)	864
Illinois Health Care Assn. Dues	6,102
Other Dues	1,146
Various Books & Subscriptions	2,647
Quality Assurance	257
Management company allocation:	196
Licenses	
Less: Public Relations Expense	(1,081)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 12,568

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	3,390
Management Allocation	0
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,390

**See instructions.

Facility Name & ID Number Burgin Manor of Olney, Inc # 0026765 Report Period Beginning: 11/1/99 Ending: 10/31/00

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5		N/A											
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number **Burgin Manor of Olney, Inc** **#** **0026765** **Report Period Beginning:** **11/1/99** **Ending:** **10/31/00**

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? _____

(2) Are there any dues to nursing home associations included on the cost report? _____
If YES, give association name and amount. _____

(3) Did the nursing home make political contributions or payments to a political action organization? _____ If YES, have these costs been properly adjusted out of the cost report? _____

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? _____ If YES, what is the capacity? _____

(5) Have you properly capitalized all major repairs and equipment purchases? _____
What was the average life used for new equipment added during this period? _____

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ _____ Line _____

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? _____ If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? _____
If YES, give effective date of lease. _____

(9) Are you presently operating under a sublease agreement? _____ YES _____ NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO _____ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

_____

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ _____
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? _____ If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? _____

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? _____ For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ _____ Has any meal income been offset against related costs? _____ Indicate the amount. $ _____

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? _____
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? _____ If YES, please indicate the amount of income earned from such a program during this reporting period. $ _____
c. What percent of all travel expense relates to transportation of nurses and patients? _____
d. Have vehicle usage logs been maintained? _____
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? _____
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? _____
g. Does the facility transport residents to and from day training? _____
Indicate the amount of income earned from providing such transportation during this reporting period. $ _____

(17) Has an audit been performed by an independent certified public accounting firm? _____
Firm Name: _____ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? _____ If no, please explain. _____

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? _____

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? _____
Attach invoices and a summary of services for all architect and appraisal fees.